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Atty. Dkt. No. 047071-0107

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Harry A. ATWATER et al.
Title: WAFER BONDED VIRTUAL
SUBSTRATE AND METHOD FOR
FORMING THE SAME
Appl. No.: 10/761,918
Filing Date: 1/20/2004
Examiner: Duy-Vu N. DEO
Art Unit: 1765

AMENDMENT AND RESPONSE TO RESTRICTION REQUIREMENT

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

This Amendment is responsive to the Office Action mailed January 27, 2006.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this document.

Remarks/Arguments begin on page 7 of this document.

Please amend the application as follows: